	THE CAPITALIZATION THRESHOLD FOR PURPOSES OF CLASSIFYING SUBSCRIPTION-BASED INFORMATION TECH-
CAPITALIZATION	The capitalization threshold for purposes of classifying capital as-
THRESHOLD	sets shall be \$5,000.
ACCOUNTING	CFB
INVENTORIES	(LOCAL)
El Paso ISD 071902	

THE CAPITALIZATION THRESHOLD FOR PURPOSES OF CLASSIFYING LEASE AGREEMENTS SHALL BE \$25,000.

NOLOGY ARRANGEMENTS (SBITAS) SHALL BE \$25,000.